



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0244-75498255

**\*\* Recalculated \*\***

**13 Fallon County**

**0244 Baker K-12 Schools**

## Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

*This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.*

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

## Certification

**Business Manager/Clerk:** Jennifer Mettler **Phone #:** (406) 778-2577

(Signature)

(Date)

**Chair, Board of Trustees:** Christy Follmer

(Signature)

(Date)

**County Superintendant** Don Dilworth

(Signature)

(Date)

## Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? No

As reported through TEAMS - Terms of Employment, the district does not employ a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. Administrative rules provide expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 to be included in the calculation of reversion and disproportionate costs only if the district employs a certified special education director.

**Electronic filers are not required to send the cover page to OPI.**



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## Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Apartment Rentals	LOCAL	13-0244	
017	ACADEMIC ACHIEVEMENTS	STATE		
050	COFFEE HOUSE PROCEEDS	LOCAL		
081	AUDIT SHELL OIL ACCELERATED LGST FUNDS	LOCAL		
097	ACCELERATED LGST FUNDS	LOCAL	13-0244	LOCAL
098	PCard Rebates	LOCAL	13-0244	
106	Blue Rock Grant	LOCAL		
110	Property Damage - Insurance	LOCAL	13-0244	
111	BIG CountrySpecial Education Coop	LOCAL	SPEECH	
146	Title II Part A	FEDERAL	1302441407	84.367
311	ESEA Title I Part A	FEDERAL	1302443108	84.010A
414	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S3B8A090519	84.358A
415	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	FEDERAL	S3B8A090519	84.358A
454	Carl D Perkins Vocational Grant	FEDERAL	1302448107BG	84.048A
724	Career and Vocational/Technical Ed	STATE	13024407	
775	IDEA Part B	FEDERAL	099627707ALLO	84.027

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## Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE		(01)	(10)	(11)	(12)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	404,184.85	42,157.10	54,648.49	300.10
02	Taxes Receivable - Real and Personal (120-149)		28,208.70		
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				343.38
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				5,282.25
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	404,184.85	70,365.80	54,648.49	5,925.73
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)		28,208.70		
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				5,282.25
38	Reserve for Encumbrances (953)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	404,184.85	42,157.10	54,648.49	643.48
52	<b>TOTAL FUND BALANCE/EQUITY</b>	404,184.85	42,157.10	54,648.49	5,925.73
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	404,184.85	70,365.80	54,648.49	5,925.73

# Trustees' Financial Summary

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**13 Fallon County**

**0244 Baker K-12 Schools**

## Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
<b>ASSETS, LIABILITIES, AND FUND BALANCE</b>					
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	100,170.97	340,778.06	4,850,082.90	605,176.90
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			81,066.69	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	100,170.97	340,778.06	4,931,149.59	605,176.90
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	<b>Fund Balance for Budget</b>	100,170.97	340,778.06	4,931,149.59	605,176.90
52	<b>TOTAL FUND BALANCE/EQUITY</b>	100,170.97	340,778.06	4,931,149.59	605,176.90
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	100,170.97	340,778.06	4,931,149.59	605,176.90

# Trustees' Financial Summary

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## Balance Sheet

		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	8,238.72		812.76	35,060.98
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	8,238.72		812.76	35,060.98
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	<b>Fund Balance for Budget</b>	8,238.72		812.76	35,060.98
52	<b>TOTAL FUND BALANCE/EQUITY</b>	8,238.72		812.76	35,060.98
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	8,238.72		812.76	35,060.98

# Trustees' Financial Summary

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**13 Fallon County**

**0244 Baker K-12 Schools**

## Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,976,711.62	9,081,563.89		91,170.86
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	1,976,711.62	9,081,563.89		91,170.86
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	1,976,711.62	9,081,563.89		91,170.86
52	<b>TOTAL FUND BALANCE/EQUITY</b>	1,976,711.62	9,081,563.89		91,170.86
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	1,976,711.62	9,081,563.89		91,170.86

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**0244 Baker K-12 Schools**

## Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	17,626.01	10,168,733.44		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	17,626.01	10,168,733.44		
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	17,626.01	10,168,733.44		
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>	17,626.01	10,168,733.44		
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	17,626.01	10,168,733.44		



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## Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)				
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				

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## Balance Sheet

		Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE		(81)	(82)	(84)	(85)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	149,240.60		220,206.15	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	149,240.60		220,206.15	
<b>DEFERRED OUTFLOWS</b>					
21	Deferred Outflows (501)				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	<b>TOTAL LIABILITIES</b>				
<b>DEFERRED INFLOWS</b>					
36	Deferred Inflows (680)				
<b>FUND BALANCE/EQUITY</b>					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
45	Assets Held in Trusts	149,240.60		220,206.15	
52	<b>TOTAL FUND BALANCE/EQUITY</b>	149,240.60		220,206.15	
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	149,240.60		220,206.15	

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## Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)	125,855.77	536,122.54		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>	125,855.77	536,122.54		
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	58,398.66	536,122.54		
25	Other Current Liabilities (621-679)	67,457.11			
35	<b>TOTAL LIABILITIES</b>	125,855.77	536,122.54		
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>	125,855.77	536,122.54		



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## Balance Sheet

		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
<b>ASSETS AND OTHER DEBITS</b>					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	<b>TOTAL ASSETS AND OTHER DEBITS</b>				
<b>LIABILITIES</b>					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	<b>TOTAL LIABILITIES</b>				
<b>FUND BALANCE/EQUITY</b>					
52	<b>TOTAL FUND BALANCE/EQUITY</b>				
53	<b>TOTAL LIABILITIES AND FUND BALANCE</b>				



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## Balance Sheet

	Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE	(94)	(95)		
<b>ASSETS AND OTHER DEBITS</b>				
01 Cash & Investments (101-119) Less Warrants Payable (620)				
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
20 TOTAL ASSETS AND OTHER DEBITS				
<b>LIABILITIES</b>				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
24 Warrants Payable (620)				
25 Other Current Liabilities (621-679)				
35 TOTAL LIABILITIES				
<b>FUND BALANCE/EQUITY</b>				
52 TOTAL FUND BALANCE/EQUITY				
53 TOTAL LIABILITIES AND FUND BALANCE				

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 01
PRC	Revenue	2015 Value	2016 Value
1330	Tuition from Schl Dists Outside State	4,888.52	8,968.04
1510	Interest Earnings	536.00	492.00
1900	Other Revenue from Local Sources	2,903.59	1,184.03
3110	Direct State Aid	1,414,349.30	1,532,879.35
3111	Quality Educator	152,480.25	162,140.61
3112	At Risk Student	4,726.51	4,444.91
3113	Indian Education For All	9,588.00	10,398.24
3114	American Indian Achievement Gap	3,200.00	4,715.00
3115	State Spec Ed Allowable Cost Pymt to Districts	156,554.54	162,118.45
3116	Data For Achievement	7,050.00	9,960.00
3117	State Tuition for State Placement	2,048.00	2,090.40
3118	Natural Resource Development	10,078.88	17,209.02
3444	State School Block Grant	402,967.40	402,967.40
3460	Montana Oil and Gas Tax	1,195,382.07	1,585,728.95
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,366,753.06</b>	<b>3,905,296.40</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX Personal Services - Salaries	1,074,681.73	1,262,773.97	
			2XX Personal Services - Employee Benefits	130,570.11	194,552.51	
			4XX Purchased Property Services	17,895.16	10,960.98	
			5XX Other Purchased Services	957.52	1,322.78	
			6XX Supplies and Materials	40,503.66	139,537.34	
			8XX Other Expenditures	0.00	25.00	
		21XX	Support Services - Students			
			1XX Personal Services - Salaries	99,879.70	65,100.00	
			2XX Personal Services - Employee Benefits	9,356.69	12,772.74	
			3XX Purchased Professional and Technical Services	9,498.00	15,477.70	
			5XX Other Purchased Services	0.00	236.25	
			6XX Supplies and Materials	6,830.05	7,411.75	
		222X	Educational Media Services			
			1XX Personal Services - Salaries	86,721.56	86,548.20	
			2XX Personal Services - Employee Benefits	7,826.50	12,283.57	
			5XX Other Purchased Services	0.00	29.55	
			6XX Supplies and Materials	5,911.36	3,355.24	

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
		<b>23XX Support Services - General Administration</b>				
		1XX	Personal Services - Salaries	47,970.80	49,352.25	
		2XX	Personal Services - Employee Benefits	4,257.51	4,628.16	
		3XX	Purchased Professional and Technical Services	7,794.18	8,400.18	
		5XX	Other Purchased Services	137,732.97	142,533.29	
		6XX	Supplies and Materials	283.62	1,179.30	
		810	Dues and Fees	9,926.79	9,085.50	
		820	Judgments Against the School District	0.00	385.00	
		<b>24XX Support Services - School Administration</b>				
		1XX	Personal Services - Salaries	278,078.16	235,764.69	
		2XX	Personal Services - Employee Benefits	40,747.37	41,226.95	
		4XX	Purchased Property Services	0.00	186.10	
		5XX	Other Purchased Services	22,754.39	28,601.87	
		6XX	Supplies and Materials	983.57	5,368.36	
		8XX	Other Expenditures	1,407.50	1,415.00	
		<b>25XX Support Services - Business</b>				
		1XX	Personal Services - Salaries	67,963.56	72,448.60	
		2XX	Personal Services - Employee Benefits	10,835.65	12,257.10	
		3XX	Purchased Professional and Technical Services	240.00	240.00	
		5XX	Other Purchased Services	3,280.86	2,651.72	
		6XX	Supplies and Materials	1,797.20	2,638.03	
		810	Dues and Fees	0.00	10.50	
		<b>26XX Operation and Maintenance of Plant Services</b>				
		1XX	Personal Services - Salaries	277,262.17	257,461.15	
		2XX	Personal Services - Employee Benefits	57,934.94	59,419.08	
		4XX	Purchased Property Services	148,258.60	139,769.52	
		6XX	Supplies and Materials	34,334.81	24,427.42	
		<b>27XX Student Transportation Services</b>				
		5XX	Other Purchased Services	2,667.99	0.00	
	<b>280 Special Education - Local and State</b>					
		<b>1XXX Instruction</b>				
		1XX	Personal Services - Salaries	299,517.25	291,593.89	
		2XX	Personal Services - Employee Benefits	55,352.94	61,119.47	
		5XX	Other Purchased Services	4,577.60	2,721.47	
		6XX	Supplies and Materials	8,030.54	10,164.01	
		<b>21XX Support Services - Students</b>				
		1XX	Personal Services - Salaries	11,636.21	0.00	
		2XX	Personal Services - Employee Benefits	5,775.39	3,478.58	
		3XX	Purchased Professional and Technical Services	2,353.50	2,685.00	
		6XX	Supplies and Materials	340.75	588.15	
		<b>62XX Resources Transferred to Other School Districts or Cooperatives</b>				
		920	Resources Transferred to Other School Districts or Cooperatives	69,118.07	92,942.74	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>316 Data For Achievement</b>					
		<b>25XX Support Services - Business</b>				
			6XX Supplies and Materials	7,050.00	9,960.00	
	<b>360 State Gifted &amp; Talented Reimbursement</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	20,224.22	20,825.47	
			2XX Personal Services - Employee Benefits	1,923.62	2,172.86	
			6XX Supplies and Materials	3,091.00	3,163.00	
	<b>365 Indian Education for All - OTO &amp; Ongoing</b>					
		<b>1XXX Instruction</b>				
			3XX Purchased Professional and Technical Services	2,820.00	2,994.00	
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	161,815.38	177,344.26	
			2XX Personal Services - Employee Benefits	21,139.64	23,448.27	
			4XX Purchased Property Services	90.00	0.00	
			5XX Other Purchased Services	619.70	51.06	
			6XX Supplies and Materials	11,285.57	6,609.57	
		<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	7,725.97	594.31	
			2XX Personal Services - Employee Benefits	585.49	64.98	
	<b>420 Title I, Part A, Improving Basic Programs</b>					
		<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	172,084.27	168,619.16	
			2XX Personal Services - Employee Benefits	19,880.42	20,533.19	
			6XX Supplies and Materials	753.53	369.66	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
			1XX Personal Services - Salaries	3,600.00	3,935.00	
			2XX Personal Services - Employee Benefits	18.42	21.05	
			5XX Other Purchased Services	4,049.63	2,801.67	
			6XX Supplies and Materials	226.88	130.38	
			810 Dues and Fees	1,115.00	1,115.00	
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
			1XX Personal Services - Salaries	3,662.60	3,811.50	
			2XX Personal Services - Employee Benefits	48.95	39.15	
			5XX Other Purchased Services	50,759.81	45,589.05	
			6XX Supplies and Materials	1,182.58	2,297.39	
			810 Dues and Fees	3,910.00	3,700.00	



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object		2015 Value	2016 Value
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	55,321.07	66,710.95
			2XX	Personal Services - Employee Benefits	18,850.83	20,210.38
			6XX	Supplies and Materials	265.50	2,830.57
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>3,677,947.01</u>	<u>3,967,072.54</u>

Schedule Of Changes Worksheet					Fund Code 01	
Beginning Fund Balance					465,960.99	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					3,905,296.40	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					3,967,072.54	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					404,184.85	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 10 - Transportation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1110 District Tax Levy	0.00	302,273.19
	1510 Interest Earnings	389.78	342.59
	2220 County On-Schedule Trans Reimb	44,869.40	42,177.96
	3210 State On-Schedule Trans Reimb	39,503.91	38,297.19
	3444 State School Block Grant	5,534.88	5,534.88
	3460 Montana Oil and Gas Tax	23,000.00	0.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>113,297.97</u>	<u>388,625.81</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
		<b>23XX Support Services - General Administration</b>			
			1XX Personal Services - Salaries	11,350.21	26,880.72
			2XX Personal Services - Employee Benefits	1,354.26	2,258.76
			3XX Purchased Professional and Technical Services	0.00	50.75
		<b>24XX Support Services - School Administration</b>			
			1XX Personal Services - Salaries	15,302.72	36,594.32
			2XX Personal Services - Employee Benefits	2,460.42	6,058.48
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	4,835.37	11,388.56
			2XX Personal Services - Employee Benefits	1,119.83	1,751.75
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	323,202.19	311,924.84
			8XX Other Expenditures	<u>375.00</u>	<u>375.00</u>
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>360,000.00</u>	<u>397,283.18</u>



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Schedule Of Changes Worksheet						Fund Code 10
Beginning Fund Balance						50,814.47 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						388,625.81 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						397,283.18 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)		0.00
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)		0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						42,157.10 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 11 - Bus Depreciation Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	122.38	162.11
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>122.38</u>	<u>162.11</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		6XX Supplies and Materials		879.30	7,564.15
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>879.30</u>	<u>7,564.15</u>

#### Schedule Of Changes Worksheet

Fund Code 11

Beginning Fund Balance	62,050.53	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	162.11	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	7,564.15	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	54,648.49	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12	
PRC	Revenue		2015 Value	2016 Value
	1611 National School Lunch Program		95,219.72	92,892.30
	3220 State Food Services Match		662.71	343.38
	4550 Federal Child Nutrition		57,491.25	64,598.55
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>153,373.68</b>	<b>157,834.23</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12	
PRC	Program	Function	Object		2015 Value	2016 Value
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			1XX Personal Services - Salaries		54,065.94	51,455.02
			2XX Personal Services - Employee Benefits		4,559.51	6,726.69
			5XX Other Purchased Services		902.83	2,893.14
			6XX Supplies and Materials		93,730.40	96,300.90
			810 Dues and Fees		115.00	115.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>153,373.68</b>	<b>157,490.75</b>

Schedule Of Changes Worksheet						Fund Code 12	
Beginning Fund Balance						9,578.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						157,834.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						157,490.75	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	5,282.25	Less Last Year	9,278.77	(4a)	-3,996.52	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						-3,996.52	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						5,925.73	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance 13 - Tuition Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 13

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	338.37	53.60
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>338.37</u>	<u>53.60</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 13

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		5XX Other Purchased Services		0.00	1,020.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>0.00</u>	<u>1,020.00</u>

### Schedule Of Changes Worksheet

Fund Code 13

Beginning Fund Balance	101,137.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	53.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	1,020.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	100,170.97	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	193.04	294.67
	2240 County Retirement Distribution	722,574.83	914,827.90
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>722,767.87</b>	<b>915,122.57</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	398,326.16	476,020.52
	<b>21XX Support Services - Students</b>				
		2XX	Personal Services - Employee Benefits	20,600.13	21,515.41
	<b>222X Educational Media Services</b>				
		2XX	Personal Services - Employee Benefits	15,690.49	19,201.97
	<b>23XX Support Services - General Administration</b>				
		2XX	Personal Services - Employee Benefits	16,396.09	17,394.60
	<b>24XX Support Services - School Administration</b>				
		2XX	Personal Services - Employee Benefits	54,566.21	54,972.09
	<b>25XX Support Services - Business</b>				
		2XX	Personal Services - Employee Benefits	12,347.89	14,136.11
	<b>26XX Operation and Maintenance of Plant Services</b>				
		2XX	Personal Services - Employee Benefits	54,733.68	53,934.66
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	43,066.86	45,448.60
	<b>21XX Support Services - Students</b>				
		2XX	Personal Services - Employee Benefits	2,067.70	234.30
	<b>360 State Gifted &amp; Talented Reimbursement</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	3,220.80	3,328.77
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	26,534.29	29,143.81
	<b>24XX Support Services - School Administration</b>				
		2XX	Personal Services - Employee Benefits	1,237.30	95.10
	<b>610 Adult Continuing Education Programs</b>				
	<b>1XXX Instruction</b>				
		2XX	Personal Services - Employee Benefits	3,345.15	3,202.21





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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	<b>710 School Sponsored Extracurricular Activities</b>					
		<b>34XX Extracurricular - Activities</b>				
			2XX Personal Services - Employee Benefits	582.82	588.23	
	<b>720 School Sponsored Athletics</b>					
		<b>35XX Extracurricular - Athletics</b>				
			2XX Personal Services - Employee Benefits	280.12	291.85	
	<b>8XX Community Services Programs</b>					
		<b>33XX Community Services</b>				
			2XX Personal Services - Employee Benefits	11,565.91	11,957.59	
	<b>910 Food Services</b>					
		<b>31XX Food Services</b>				
			2XX Personal Services - Employee Benefits	16,471.61	17,857.75	
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>681,033.21</u>	<u>769,323.57</u>	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					194,979.06	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					915,122.57	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					769,323.57	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					340,778.06	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
050	COFFEE HOUSE PROCEEDS	
	1900 Other Revenue from Local Sources	59.35
081	AUDIT SHELL OIL ACCELERATED LGST FUNDS	
	1510 Interest Earnings	26,450.49
097	ACCELERATED LGST FUNDS	
	1510 Interest Earnings	69.94
098	PCard Rebates	
	1900 Other Revenue from Local Sources	2,356.79
106	Blue Rock Grant	
	1510 Interest Earnings	17.50
110	Property Damage - Insurance	
	1900 Other Revenue from Local Sources	4,801.24
111	BIG CountrySpecial Education Coop	
	5710 Special Education Resources Transferred from Other School Districts or Cooperatives	26,820.00
146	Title II Part A	
	4300 Title II, Part A, Teacher & Principal Training & Recruiting Fund	4,927.00
311	ESEA Title I Part A	
	4200 Title I, Part A, Improving Basic Programs	72,441.00
414	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	4,700.28
415	Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	
	4120 Title VI, Part B, Subpart 1, Small Rural Schools (SRS)	7,833.47
454	Carl D Perkins Vocational Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	5,402.00
724	Career and Vocational/Technical Ed	
	3900 State Career & Technical Ed Entitlement	8,532.00
775	IDEA Part B	
	5700 Resources Transferred from Other School Districts or Cooperatives	92,708.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		257,119.06

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				Fund Code 15
PRC	Program	Function	Object	2015 Value 2016 Value
017	ACADEMIC ACHIEVEMENTS			
	465	Federal Miscellaneous Grants from OPI		
		1XXX Instruction		
			6XX Supplies and Materials	522.10
			017 Subtotal	522.10



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
081	AUDIT SHELL OIL ACCELERATED LGST FUNDS				
	1XX Regular Education Programs - Elementary/Secondary				
	23XX Support Services - General Administration				
			3XX Purchased Professional and Technical Services		423.83
	25XX Support Services - Business				
			3XX Purchased Professional and Technical Services		91.20
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		39,000.09
			5XX Other Purchased Services		914.81
			6XX Supplies and Materials		5,260.17
	8XX Community Services Programs				
	33XX Community Services				
			1XX Personal Services - Salaries		108,358.20
			2XX Personal Services - Employee Benefits		11,307.25
			5XX Other Purchased Services		2,302.26
			6XX Supplies and Materials		12,929.06
			8XX Other Expenditures		200.00
			<b>081 Subtotal</b>		<u>180,786.87</u>
110	Property Damage - Insurance				
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
			4XX Purchased Property Services		9,346.25
			<b>110 Subtotal</b>		<u>9,346.25</u>
111	BIG CountrySpecial Education Coop				
	280 Special Education - Local and State				
	21XX Support Services - Students				
			1XX Personal Services - Salaries		20,320.00
			2XX Personal Services - Employee Benefits		6,500.00
			<b>111 Subtotal</b>		<u>26,820.00</u>
146	Title II Part A				
	430 Title II, Part A, Teacher & Principal Training & Recruiting Fund				
	221X Improvement of Instruction Services				
			1XX Personal Services - Salaries		100.00
			2XX Personal Services - Employee Benefits		17.07
			3XX Purchased Professional and Technical Services		1,500.00
			5XX Other Purchased Services		3,309.93
			<b>146 Subtotal</b>		<u>4,927.00</u>
311	ESEA Title I Part A				
	420 Title I, Part A, Improving Basic Programs				
	1XXX Instruction				
			1XX Personal Services - Salaries		56,139.76



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**13 Fallon County**

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits		16,301.24
			<b>311 Subtotal</b>		72,441.00
<b>414</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>				
	<b>412</b>	<b>Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		3,639.50
			2XX Personal Services - Employee Benefits		618.82
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
			5XX Other Purchased Services		441.96
			<b>414 Subtotal</b>		4,700.28
<b>415</b>	<b>Title VI,Part B,Subpart 1,Small Rural Schools(SRS)</b>				
	<b>412</b>	<b>Title VI, Part B, Subpart 1, Small rural Schools (SRS)</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		800.50
			2XX Personal Services - Employee Benefits		136.64
			3XX Purchased Professional and Technical Services		1,125.00
			6XX Supplies and Materials		2,142.64
		<b>221X</b>	<b>Improvement of Instruction Services</b>		
			5XX Other Purchased Services		3,628.69
			<b>415 Subtotal</b>		7,833.47
<b>454</b>	<b>Carl D Perkins Vocational Grant</b>				
	<b>451</b>	<b>Carl Perkins (Federal Vo-Ed) - Basic Grant</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			5XX Other Purchased Services		700.00
			6XX Supplies and Materials		4,702.00
			<b>454 Subtotal</b>		5,402.00
<b>724</b>	<b>Career and Vocational/Technical Ed</b>				
	<b>390</b>	<b>State Career &amp; Technical Ed Entitlement - Undistributed</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			5XX Other Purchased Services		2,125.00
			6XX Supplies and Materials		5,749.00
			<b>724 Subtotal</b>		7,874.00
<b>775</b>	<b>IDEA Part B</b>				
	<b>456</b>	<b>IDEA, Part B, Children with Disabilities</b>			
		<b>1XXX</b>	<b>Instruction</b>		
			1XX Personal Services - Salaries		69,632.20
			2XX Personal Services - Employee Benefits		23,075.80
			<b>775 Subtotal</b>		92,708.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					413,360.97



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## Schedule Of Changes Worksheet

**Fund Code 15**

Beginning Fund Balance					5,087,391.50 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					257,119.06 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					413,360.97 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					4,931,149.59 (5)

## Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
017 ACADEMIC ACHIEVEMENTS	0.00	522.10	-522.10
050 COFFEE HOUSE PROCEEDS	59.35	0.00	59.35
081 AUDIT SHELL OIL ACCELERATED LGST FUNDS	26,450.49	180,786.87	-154,336.38
097 ACCELERATED LGST FUNDS	69.94	0.00	69.94
098 PCard Rebates	2,356.79	0.00	2,356.79
106 Blue Rock Grant	17.50	0.00	17.50
110 Property Damage - Insurance	4,801.24	9,346.25	-4,545.01
111 BIG CountrySpecial Education Coop	26,820.00	26,820.00	0.00
146 Title II Part A	4,927.00	4,927.00	0.00
311 ESEA Title I Part A	72,441.00	72,441.00	0.00
414 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	4,700.28	4,700.28	0.00
415 Title VI,Part B,Subpart 1,Small Rural Schools(SRS)	7,833.47	7,833.47	0.00
454 Carl D Perkins Vocational Grant	5,402.00	5,402.00	0.00
724 Career and Vocational/Technical Ed	8,532.00	7,874.00	658.00
775 IDEA Part B	92,708.00	92,708.00	0.00
<b>Total</b>	<b>257,119.06</b>	<b>413,360.97</b>	<b>-156,241.91</b>



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 17 - Adult Education Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 17

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	495.65	686.02
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>495.65</u>	<u>686.02</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 17

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>610 Adult Continuing Education Programs</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	21,549.38	20,715.80
			2XX Personal Services - Employee Benefits	5,017.67	5,558.28
			3XX Purchased Professional and Technical Services	16,426.92	25,003.46
			5XX Other Purchased Services	360.00	4,243.89
			6XX Supplies and Materials	3,132.00	5,491.70
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>46,485.97</u>	<u>61,013.13</u>

#### Schedule Of Changes Worksheet

**Fund Code 17**

Beginning Fund Balance	665,504.01	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	686.02	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	61,013.13	(3)
Increase/Decrease of Reserve for Inventories		
This Year                      0.00      Less Last Year                      0.00      (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year                      0.00      Less Last Year                      0.00      (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	605,176.90	(5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 18
PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	1,450.00	1,200.00
	1510 Interest Earnings	4.01	3.72
	1982 Summer Session - Driver's Education Fees	0.00	500.00
	3260 State Driver's Education Reimbursement	4,180.41	3,849.74
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>5,634.42</b>	<b>5,553.46</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 18	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			1XX	Personal Services - Salaries	4,186.00	3,306.25
			2XX	Personal Services - Employee Benefits	21.40	17.66
			6XX	Supplies and Materials	575.00	440.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,782.40	3,763.91	

Schedule Of Changes Worksheet						Fund Code 18
Beginning Fund Balance						6,449.17 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						5,553.46 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						3,763.91 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						8,238.72 (5)



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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 20	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		0.70	0.43
	1910 Rentals		13,662.50	12,675.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>			<b>13,663.20</b>	<b>12,675.43</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary				
		23XX	Support Services - General Administration			
			1XX	Personal Services - Salaries	4,977.01	5,327.16
			2XX	Personal Services - Employee Benefits	398.06	447.60
			5XX	Other Purchased Services	1,227.00	0.00
		26XX	Operation and Maintenance of Plant Services			
			1XX	Personal Services - Salaries	8,925.62	7,577.00
			2XX	Personal Services - Employee Benefits	1,627.11	1,272.69
			4XX	Purchased Property Services	3,794.49	5,829.05
			6XX	Supplies and Materials	240.97	438.25
			8XX	Other Expenditures	41.71	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<b>21,231.97</b>	<b>20,891.75</b>

Schedule Of Changes Worksheet						Fund Code 20	
Beginning Fund Balance						9,029.08	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						12,675.43	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						20,891.75	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						812.76	(5)





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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		26.20	23.96
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			26.20	23.96

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object		2015 Value	2016 Value
	910 Food Services					
		31XX Food Services				
			1XX Personal Services - Salaries		0.00	1,093.55
			2XX Personal Services - Employee Benefits		0.00	41.35
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					0.00	1,134.90

Schedule Of Changes Worksheet						Fund Code 21	
Beginning Fund Balance						36,171.92	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						23.96	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						1,134.90	(3)
Increase/Decrease of Reserve for Inventories							
	This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances							
	This Year	0.00	Less Last Year	0.00	(4b)	0.00	
						0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)						35,060.98	(5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 28 - Technology Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	2,703.27	1,189.45
	3281 State Technology Aid	3,417.46	3,568.88
	3445 State Combined Fund School Block Grant	67,461.30	67,461.30
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>73,582.03</b>	<b>72,219.63</b>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			3XX Purchased Professional and Technical Services	22,650.16	0.00
			4XX Purchased Property Services	201.60	2,970.49
			5XX Other Purchased Services	1,119.39	629.52
			6XX Supplies and Materials	171,507.40	130,448.37
			810 Dues and Fees	75.00	75.00
	<b>222X Educational Media Services</b>				
			1XX Personal Services - Salaries	10,500.00	10,208.37
			2XX Personal Services - Employee Benefits	53.74	54.61
			6XX Supplies and Materials	2,413.38	10,025.92
	<b>24XX Support Services - School Administration</b>				
			6XX Supplies and Materials	7,618.65	6,594.45
	<b>258X Admin. Tech. - Technology Coordinator</b>				
			3XX Purchased Professional and Technical Services	1,315.00	530.25
			6XX Supplies and Materials	5,099.28	2,796.75
	<b>280 Special Education - Local and State</b>				
	<b>1XXX Instruction</b>				
			6XX Supplies and Materials	219.99	0.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>222,773.59</b>	<b>164,333.73</b>



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## Schedule Of Changes Worksheet

**Fund Code 28**

Beginning Fund Balance					2,068,825.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					72,219.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					164,333.73	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					1,976,711.62	(5)

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## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 29
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	17,006.45	9,281.18
	3460 Montana Oil and Gas Tax	3,256,955.44	1,060,308.05
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>3,273,961.89</b>	<b>1,069,589.23</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX Regular Education Programs - Elementary/Secondary</b>				
	<b>1XXX Instruction</b>				
			1XX Personal Services - Salaries	1,111,913.28	1,085,397.16
			2XX Personal Services - Employee Benefits	152,719.03	124,821.65
			3XX Purchased Professional and Technical Services	3,425.00	4,148.75
			4XX Purchased Property Services	1,863.88	7,092.81
			5XX Other Purchased Services	3,568.69	6,636.18
			6XX Supplies and Materials	159,223.81	88,394.41
			7XX Property and Equipment Acquisition	0.00	27,980.00
	<b>21XX Support Services - Students</b>				
			1XX Personal Services - Salaries	38,146.95	77,763.00
			2XX Personal Services - Employee Benefits	5,165.42	4,919.95
			3XX Purchased Professional and Technical Services	285.00	134.00
			5XX Other Purchased Services	0.00	1,833.86
			6XX Supplies and Materials	6,388.16	10,852.02
	<b>22XX Educational Media Services</b>				
			1XX Personal Services - Salaries	1,700.00	23,588.97
			2XX Personal Services - Employee Benefits	1,473.90	3,109.85
			5XX Other Purchased Services	1,138.96	580.89
			6XX Supplies and Materials	7,230.50	2,844.79
	<b>23XX Support Services - General Administration</b>				
			1XX Personal Services - Salaries	40,565.40	29,324.52
			2XX Personal Services - Employee Benefits	2,727.26	2,568.60
			3XX Purchased Professional and Technical Services	5,439.60	3,865.20
			5XX Other Purchased Services	6,960.29	5,868.21
			6XX Supplies and Materials	824.32	3,473.63
			810 Dues and Fees	5,860.00	6,257.00
			8XX Other Expenditures	688.98	1,018.45
	<b>24XX Support Services - School Administration</b>				
			1XX Personal Services - Salaries	70,992.82	84,284.02
			2XX Personal Services - Employee Benefits	11,223.28	11,728.27
			5XX Other Purchased Services	8,785.77	4,722.97

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	4,563.34	5,358.78
			8XX Other Expenditures	40.50	78.00
		<b>25XX Support Services - Business</b>			
			1XX Personal Services - Salaries	11,350.72	20,000.00
			2XX Personal Services - Employee Benefits	2,000.37	1,898.90
			3XX Purchased Professional and Technical Services	0.00	5.50
			5XX Other Purchased Services	5,012.05	2,411.15
			6XX Supplies and Materials	2,504.50	2,143.87
			810 Dues and Fees	250.00	100.00
			8XX Other Expenditures	49.75	295.71
		<b>26XX Operation and Maintenance of Plant Services</b>			
			1XX Personal Services - Salaries	103,164.61	107,262.00
			2XX Personal Services - Employee Benefits	28,353.89	34,819.18
			4XX Purchased Property Services	19,725.01	7,731.25
			6XX Supplies and Materials	37,088.60	35,003.22
		<b>27XX Student Transportation Services</b>			
			5XX Other Purchased Services	4,404.23	4,826.87
	<b>280 Special Education - Local and State</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	17,750.00	22,000.00
			2XX Personal Services - Employee Benefits	3,690.80	5,024.47
		<b>21XX Support Services - Students</b>			
			1XX Personal Services - Salaries	2,550.00	3,000.00
			2XX Personal Services - Employee Benefits	913.04	16.04
	<b>390 State Career &amp; Technical Ed Entitlement - Undistributed</b>				
		<b>1XXX Instruction</b>			
			1XX Personal Services - Salaries	12,500.00	12,000.00
			2XX Personal Services - Employee Benefits	2,817.90	2,051.24
			4XX Purchased Property Services	0.00	422.50
			6XX Supplies and Materials	4,548.55	14,422.94
		<b>24XX Support Services - School Administration</b>			
			2XX Personal Services - Employee Benefits	90.00	104.40
	<b>710 School Sponsored Extracurricular Activities</b>				
		<b>34XX Extracurricular - Activities</b>			
			5XX Other Purchased Services	86,695.58	89,775.65
			6XX Supplies and Materials	8,247.14	9,223.07
	<b>720 School Sponsored Athletics</b>				
		<b>35XX Extracurricular - Athletics</b>			
			5XX Other Purchased Services	148,706.85	138,046.13
			6XX Supplies and Materials	41,519.54	55,566.52



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29	
PRC	Program	Function	Object		2015 Value	2016 Value
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	9,334.85	9,843.37
			2XX	Personal Services - Employee Benefits	2,825.58	2,009.97
			6XX	Supplies and Materials	3,090.15	10,846.50
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>					<u>2,212,097.85</u>	<u>2,219,496.39</u>

Schedule Of Changes Worksheet					Fund Code 29	
Beginning Fund Balance					10,231,471.05	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					1,069,589.23	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					2,219,496.39	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					9,081,563.89	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0244-75498255

**\*\* Recalculated \*\***

**13 Fallon County**

**0244 Baker K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 50 - Debt Service Fund

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 50

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	70.36	116.33
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>70.36</u>	<u>116.33</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 50

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		51XX	General Obligation Bonds, Special Assessments and Interest		
			830 Special Assessments	2,361.06	2,848.10
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>2,361.06</u>	<u>2,848.10</u>

#### Schedule Of Changes Worksheet

Fund Code 50

Beginning Fund Balance	93,902.63	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	116.33	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	2,848.10	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	91,170.86	(5)



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0244-75498255

**\*\* Recalculated \*\***

**13 Fallon County**

**0244 Baker K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance 60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 60
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	11.83	10.83
	1900 Other Revenue from Local Sources	1,549.00	1,790.00
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>1,560.83</b>	<b>1,800.83</b>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 60	
PRC	Program	Function	Object	2015 Value	2016 Value	
	1XX	Regular Education Programs - Elementary/Secondary				
		1XXX	Instruction			
			3XX Purchased Professional and Technical Services	1,600.00	500.00	
		4XXX	Facilities Acquisition and Construction Services			
			8XX Other Expenditures	806.90	4,370.92	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				2,406.90	4,870.92	

Schedule Of Changes Worksheet						Fund Code 60
Beginning Fund Balance						20,696.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						1,800.83 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						4,870.92 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						17,626.01 (5)



# Trustees' Financial Summary

FY2015-16

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**\*\* Recalculated \*\***

13 Fallon County

0244 Baker K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 61
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	67,255.32	0.00	
	1900 Other Revenue from Local Sources	1,999.86	0.00	
	3460 Montana Oil and Gas Tax	306,190.82	0.00	
<b>001</b>	<b>Apartment Rentals</b>			
	1910 Rentals	11,287.50	5,900.00	
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<b>386,733.50</b>	<b>5,900.00</b>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 61
PRC	Program	Function	Object	2015 Value	2016 Value
	<b>1XX</b>	<b>Regular Education Programs - Elementary/Secondary</b>			
		<b>25XX</b>	<b>Support Services - Business</b>		
			7XX Property and Equipment Acquisition	705.00	16,991.20
		<b>26XX</b>	<b>Operation and Maintenance of Plant Services</b>		
			3XX Purchased Professional and Technical Services	13,510.98	11,986.04
			4XX Purchased Property Services	344,046.33	319,909.56
			6XX Supplies and Materials	3,229.58	36,529.82
		<b>4XXX</b>	<b>Facilities Acquisition and Construction Services</b>		
			3XX Purchased Professional and Technical Services	20,048.00	42,000.00
			4XX Purchased Property Services	152,226.00	117,762.22
			7XX Property and Equipment Acquisition	527,021.00	490,378.32
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<b>1,060,786.89</b>	<b>1,035,557.16</b>

Schedule Of Changes Worksheet					Fund Code 61
Beginning Fund Balance				11,198,390.60	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In				5,900.00	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out				1,035,557.16	(3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
				0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)				10,168,733.44	(5)



# Trustees' Financial Summary

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**\*\* Recalculated \*\***

**13 Fallon County**

**0244 Baker K-12 Schools**

## Schedule of Revenues, Expenditures and Changes in Fund Balance

### 81 - Private Purpose Trust (spend interest only)

#### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 81

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	670.77	80.73
	1920 Contributions/Donations from Private Sources	20,235.10	21,258.49
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>20,905.87</u>	<u>21,339.22</u>

#### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 81

PRC	Program	Function	Object	2015 Value	2016 Value
	8XX	Community Services Programs			
		33XX	Community Services		
			870 Student Scholarships	15,250.00	21,200.00
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>15,250.00</u>	<u>21,200.00</u>

#### Schedule Of Changes Worksheet

Fund Code 81

Beginning Fund Balance	149,101.38	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	21,339.22	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	21,200.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	149,240.60	(5)



# Trustees' Financial Summary

FY2015-16

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**\*\* Recalculated \*\***

13 Fallon County

0244 Baker K-12 Schools

## Schedule of Revenues, Expenditures and Changes in Fund Balance 84 - Student Extracurricular Activities Fund

### Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	203,757.67	269,648.63
<b>Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:</b>		<u>203,757.67</u>	<u>269,648.63</u>

### Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	176,141.18	253,013.89
<b>Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:</b>				<u>176,141.18</u>	<u>253,013.89</u>

### Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	203,571.41	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	269,648.63	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	253,013.89	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	220,206.15	(5)

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0244-75498255

**\*\* Recalculated \*\***

**13 Fallon County**

**0244 Baker K-12 Schools**

## Detail Expenditure

<b>Fund</b>	<b>Account</b>	<b>Description</b>	<b>2015 Value</b>	<b>2016 Value</b>
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	113,634.11	118,355.05
XX	39X 1XXX 112	Certified Teacher Staff Salaries	149,985.25	135,778.66
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	2,333,466.68	2,442,984.90
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	111,567.94	96,249.31
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	592.59	0.00
XX	XXX 26XX 41X	Energy Utility Services	145,883.75	135,564.18
XX	XXX 4XXX 710	Land	0.00	0.00
XX	XXX 4XXX 715	Land Improvements	32,186.00	49,109.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	494,835.00	441,269.32
XX	XXX 4XXX 73X	Major Equipment-New	0.00	0.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	0.00	1,020.00



# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0244-75498255

**\*\* Recalculated \*\***

**13 Fallon County**

**0244 Baker K-12 Schools**

## Special Education Reversion

### Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	75,297.60
b. Related Services Block Grant Entitlement	0.00
c. Total Entitlements Subject to Reversion	75,297.60

### Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	25,099.20
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	108,428.54
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	465,293.31
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

### ***Note to District:***

*If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).*

### ***Remember:***

*The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.*

*Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.*

**Percentage of Special Ed Funding FY2018 Maximum Budget: 100%**

# Trustees' Financial Summary

FY2015-16

Submit ID: 0244-75498255

**\*\* Recalculated \*\***

13 Fallon County

0244 Baker K-12 Schools

## Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	291,593.89	0.00	0.00	0.00	0.00
280	1XXX	2XX	61,119.47	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	2,721.47	0.00	0.00	0.00	0.00
280	1XXX	6XX	10,164.01	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	0.00	0.00	0.00	0.00	0.00
280	21XX	2XX	3,478.58	0.00	0.00	0.00	0.00
280	21XX	3XX	2,685.00	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	588.15	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	0.00	0.00	0.00	0.00	0.00
280	24XX	2XX	0.00	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	0.00	0.00	0.00	0.00	0.00
280	24XX	5XX	0.00	0.00	0.00	0.00	0.00
280	24XX	6XX	0.00	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	92,942.74	0.00	0.00	0.00	0.00
<b>Totals</b>			465,293.31	0.00	0.00	0.00	0.00

465,293.31

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director.  
ARM 10.16.3136

\*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

# Trustees' Financial Summary

**FY2015-16**

Submit ID: 0244-75498255

**\*\* Recalculated \*\***

**13 Fallon County**

**0244 Baker K-12 Schools**

## Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

<b>Governmental</b>	<b>Begining Balance</b>	<b>Adjust- ments</b>	<b>Additions</b>	<b>Removals</b>	<b>Ending Balance</b>
Land	293,782.78	0.00	0.00	0.00	293,782.78
Land Improvements	1,691,619.47	0.00	319,097.22	0.00	2,010,716.69
Buildings	21,257,926.63	0.00	0.00	0.00	21,257,926.63
Machinery and Equipment	1,129,437.23	0.00	84,477.00	48,655.00	1,165,259.23
Construction in Progress	0.00	0.00	483,269.30	0.00	483,269.30
Totals at Historical Cost	24,372,766.11	0.00	886,843.52	48,655.00	25,210,954.63
Depreciation					
Improvement Accum	454,013.64	0.00	95,513.83	0.00	549,527.47
Building Accum	4,492,182.53	0.00	445,515.36	0.00	4,937,697.89
Machinery and Equipment Accum	641,624.66	0.00	77,056.75	41,353.75	677,327.66
Total Accumulated Depreciation	5,587,820.83	0.00	618,085.94	41,353.75	6,164,553.02
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	18,784,945.28	0.00	268,757.58	7,301.25	19,046,401.61

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

\*\*\* Has comments.

<b>Depreciation by Function for FY2016</b>	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Adjustments</b>
Unallocated	618,085.94	0.00	0.00
Total Depreciation for FY2016	618,085.94	0.00	0.00

\*\*\* Has comment.

# Trustees' Financial Summary

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**13 Fallon County**

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## Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
<b>Governmental Activities *</b>							
Compensated Absences	243,336.27	2,791.78	0.00	0.00	246,128.05	0.00	246,128.05
Other	1,127.50	0.00	0.00	0.00	1,127.50	0.00	0.00
Total Governmental Activity							
Non-bond Long-Term Liabilities	244,463.77	2,791.78	0.00	0.00	247,255.55	0.00	246,128.05

\* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

\*\* Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.





# Trustees' Financial Summary

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## Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
<b>Governmental</b>				
Net Pension - PERS	684,889.09	163,521.06	0.00	848,410.15
Net Pension - TRS	3,868,404.00	360,301.00	0.00	4,228,705.00